

## OFFICIAL COMPLAINT

### RE: UNLAWFUL TAX LIEN FILING

From:

Albuquerque, New Mexico

To:

Attorney General Alberto Gonzales  
United States Department of Justice  
950 Pennsylvania Avenue NW  
Washington, DC 20530

Certified Mail # 70051820000546198138

Commissioner of Internal Revenue Service  
1111 Constitution Avenue, N.W.  
Washington, DC 20081-0001

Certified Mail # 70051820000546198183

William H. Foster  
Chief, Regulations and Procedures Division  
Tax and Trade Bureau (TTB)  
650 Massachusetts Avenue NW  
Washington, DC 20226

Certified Mail # 70051820000546198107

TIGTA  
ATTN: Complaint Management Division  
Ben Franklin Station—PO Box 589  
Washington, DC 20044

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Federal Bureau of Investigation  
J. Edgar Hoover Building  
935 Pennsylvania Avenue, NW  
Washington, DC 20535

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Internal Revenue Service  
AUTOMATED COLLECTION SYSTEM  
POB 9949  
OGDEN, UT 84409

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DEPARTMENT OF THE TREASURY  
FINANCIAL MANAGEMENT SERVICE  
POB 1686  
BIRMINGHAM, AL 35201

Certified Mail# 70051820000546198152

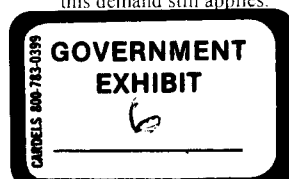
Taxpayer Advocate  
Ogden Service Center  
POB 9941, Stop 1005  
Ogden, UT 84409

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The Office of Management and Budget  
725 17<sup>th</sup> Street, NW  
Washington, DC 20503

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Office for Victims of Crime (OVC)  
U.S. Department of Justice  
810 Seventh Street NW  
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Commissioner's Complaint Processing Analysis Group  
Room #5579  
1111 Constitution Ave., N.W.  
Washington, D.C. 20224

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DEAN CHAVEZ  
Department of the Treasury  
Internal Revenue Service  
5338 Montgomery NE  
Albuquerque, NM 87109

Certified Mail # 70051820000546198237

**NOTICE TO PRINCIPAL IS NOTICE TO AGENT  
NOTICE TO AGENT IS NOTICE TO PRINCIPAL**

Dear Sirs and Madams:

I, [REDACTED], hereinafter Declarant, state that the facts contained herein are true and correct to the best of Declarant's firsthand knowledge and belief under penalty of perjury pursuant to the laws of united States of America.

Declarant has received a threatening, "Notice of Federal Tax Lien" document; a copy of this document is attached hereto and incorporated herein by reference as EXHIBIT A.

**Apparently, DEAN CHAVEZ is unlawfully attempting to lien Declarant's property without proper administrative procedures and without Due Process of the Law!!!** Commissioner of Internal Revenue Service, your agent, DEAN CHAVEZ has not followed proper lawful practices and procedures in dealing with this matter to insure that Declarant is receiving proper Due Process of the Law. Declarant suspects that DEAN CHAVEZ is acting without proper authority. A lien is a judgment. A judgment must be signed by a judge. Declarant has never received any documentation from DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ evidencing that Declarant has any kind of judgment concerning this matter.

January 29, 2005, the U.S. Court of Appeals for the Second Circuit had issued a decision in *Schulz v. IRS*. The Court held that taxpayers cannot be compelled by the IRS to turn over personal and private property to the IRS, absent a federal court order.

*"...absent an effort to seek enforcement through a federal court, IRS summonses apply no force to taxpayers, and no consequence whatever can befall a taxpayer who refuses, ignores, or otherwise does not comply with an IRS summons until that summons is backed by a federal court order...[a taxpayer] cannot be held in contempt, arrested, detained, or otherwise punished for refusing to comply with the original IRS summons, no matter the taxpayer's reasons, or lack of reasons for so refusing."*

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March 9, 2005, the IRS, the DOJ had filed a motion with the Court, requesting that the Court amend its decision in *Schulz*.

June 29, 2005, the Court issued its much-anticipated decision regarding the government's motion to amend the Court's earlier ruling. With a firm reliance on the Court's primary role of protecting the People's individual, unalienable Right to Due Process guaranteed by the 5<sup>th</sup> and 14<sup>th</sup> Amendments, the court soundly rejected the government's pleading.

Writing for the three-judge panel, Judge Straub wrote, in part:

"...The government has moved to amend our *per curiam* opinion, reported at *Schulz v. IRS.*, 395 F.3d 463 (2<sup>nd</sup> Cir. 2005) ("*Schulz P*")... Having considered the arguments of the parties, we grant the petition to rehear for only the limited purpose and to the extent necessary to clarify our prior opinion and hold that: 1) absent an effort to seek enforcement through a federal court, IRS summonses "to appear, to testify, or to produce books, papers, records, or other data," 26 U.S.C. Section 7604, issued "under the internal revenue law, " *id.*, apply no force to the target, and no punitive consequences can befall a summoned party who refuses, ignores, or otherwise does not comply with an IRS summons until that summons is backed by a federal court order; 2) if the IRS seeks enforcement of a summons through the federal courts, those subject to the proposed order must be given a reasonable opportunity to contest the government's request; 3) if a federal court grants a government request for an order of enforcement then any individual subject to that order must be given a reasonable opportunity to comply and cannot be held in contempt or subjected to indictment under 26 U.S.C. section 7210 for refusing to comply with the original, unenforced IRS summons, no matter the taxpayer's reasons or lack of reasons for so refusing."

Most significantly, the Court held, relying on a 1920 decision by the United States Supreme Court, that the principles of due process apply to all administrative orders. We take that to mean the Court's order applies not only to IRS first party summonses, but also to IRS third party summonses, and to IRS levies and liens.

The lawful authorities of the Department of the Treasury, Internal Revenue Service and/or DEAN CHAVEZ are stated at the following sections:

5 Code of Federal Regulations 1320.6(a), a copy is attached hereto and incorporated herein as EXHIBIT B, and evidences to wit:

...no person shall be subject to any penalty for failing to comply with a collection of information that is subject to the requirements of this part if: (2) The Collection information does not display...a currently valid OMB Number...

There is no current valid OMB numbers on the Notice of Lien EXHIBIT A document. Declarant is not subject to any penalty as evidenced by the above law.

Seizures are made pursuant to the police powers of the government. The federal government has no authority to exercise police powers within the several states, which is in Title 28 appendix under Rule 64, a copy is attached hereto and incorporated herein as EXHIBIT C, and evidences to wit:

At the commencement of and during the course of an action, all remedies providing for seizure of person or property for the purpose of securing satisfaction of the judgment ultimately to be entered in the

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action are available under the circumstances and in the manner provided by the appropriate state law existing at the time the remedy is sought... (emphasis added)

All property laws are state laws and in order to deprive Declarant of Declarant's property, Declarant must be afforded the protection of Declarant's state laws, courts, and procedures as evidenced by the law above. The only two ways that the federal government can deprive Declarant of property without a court order are:

1. If the property initially belonged to the federal government, or
2. If the property is in the hands of a government employee or official.

Once again, this evidences that Declarant does not fall under any of the codes or laws that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ is claiming Declarant has violated because Declarant has no property belonging to the government, nor is Declarant a government employee or government official.

Declarant never received an Assessment Certificate; therefore, Declarant was unaware that Declarant had been assessed. Please send a copy of the document 23C Assessment Certificate signed by the authorized assessment officer, as outlined below.

Internal Revenue Manual 5300, under 5311 Assessment, a copy of this page from the 5300 Internal Revenue Manual is attached hereto and incorporated herein by reference as EXHIBIT D, which evidences to wit:

The initial step in the collection process is to establish an account against a taxpayer by assessing the amount due and unpaid.

Section 6201 of the 1954 Code and regulations there under authorize and require District Directors and Service Center Directors, as appropriate, to make all the inquiries necessary to the determination and assessment of all the taxes whether imposed by the 1954 Code or any prior internal revenue law.

The next paragraph states to wit:

1. The assessment is made by an Assessment Officer designated by the District Director or Service Center Director, as appropriate. The assessment officer signs a form 23-C, Assessment Certificate. This record, through supporting data, provides identification of the taxpayer by name and number, the taxable period, the nature of the tax, and the amount assessed.
2. The date of assessment is the date that the form 23-C is signed by the Assessment Officer.

Internal Revenue Manual 3.17.63.14.4, a copy of this page is attached hereto and incorporated herein by reference as EXHIBIT E, and evidences, to wit:

(2) All principal assessments must be recorded on Summary Record of Assessments (Assessment Certificate). The Assessment Certificate is the legal document that permits collection activity.

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As yet, Declarant has never received any documentation permitting collection activity. Please send a signed certified copy of the 23C Assessment Certificate.

Internal Revenue Code Section 6320, a copy is attached hereto and incorporated herein by reference as EXHIBIT F, references section 6321. A copy of Internal Revenue Code section 6321 is attached hereto and incorporated herein by reference as EXHIBIT G.

The parallel authorities for 26 USC 6321, from Code of Federal Regulations, cites 27 CFR part 70, a copy is attached hereto and incorporated herein by reference as EXHIBIT H.

27 CFR part 70 shows evidence that it is under BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, a copy of the section list is attached hereto and incorporated herein by reference as EXHIBIT I.

The topical references as shown in the above title evidences "damages" as, to wit:

Damages, in a legal sense, is the sum of money the law imposes for a breach of some duty or violation of some right...

A copy of this topical reference is attached hereto and incorporated herein by reference as EXHIBIT J.

Declarant is not aware of any "breach of some duty or violation of some right" that this "Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320", has apparently caused.

Black's Law Dictionary, 6<sup>th</sup> Edition, Abridged, defines "breach", to wit:

The breaking or violating of a law, right, obligation, engagement, or duty, either by commission or omission. Exists where one party to contract fails to carry out term, promise, or condition of the contract. (Emphasis added.)

A copy of this definition is attached hereto and incorporated herein by reference as EXHIBIT K.

Declarant is not aware of any existing "contract" with DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ that Declarant has "failed to carry out the terms, promises, or conditions of" that this Federal Tax Lien and DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ could rely upon to be a lawful lien. In your EXHIBIT A letter, you mention Internal Revenue Code 6321, 6322, and 6323 of the Internal Revenue Code. Section 6321, see EXHIBIT G, cross references to 27 CFR part 70, see EXHIBIT H. The sections are listed as BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, see EXHIBIT I.

Section 6321, see EXHIBIT G, evidences to wit:

If any person liable to pay any tax neglects or refuses to pay...

Declarant has never neglected or refused to pay any tax that Declarant has been legally, lawfully been made liable for.

United States Supreme Court ruling on Internal Revenue Code section 6321 reveals the following, to wit:  
Purpose of this section (6321) is to fit federal tax liens into priority scheme of the Uniform Commercial Code.

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As a private citizen of the state of New Mexico, Declarant is not subject to the Uniform Commercial Code and Declarant has never received any information that Declarant is subject to the Uniform Commercial Code as is referred to in Internal Revenue Code Section 6321.

Internal Revenue Code Section 7403 cross-references to 27 CFR part 70, BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, a copy is attached hereto and incorporated herein by reference as EXHIBIT L. Internal Revenue Code Section 7403, a copy is attached hereto and incorporated herein by reference as EXHIBIT M, evidences to wit:

In any case where there has been a refusal or neglect to pay any tax, or to discharge any liability in respect thereof, whether or not levy has been made, the Attorney General or his delegate, at the request of the Secretary, may direct a civil action to be filed in a district court of the United States to enforce the lien of the United States under this title with respect to such tax or liability or to subject any property of whatever nature...(Emphasis added)

This evidences that a civil action must be filed in a district court to enforce the lien. Please send Declarant a certified copy of the signed civil action suit against Declarant.

Black's Law Dictionary defines "civil action", to wit:

A proceeding in a court of justice in which one party, known as the "plaintiff," demands against another party, known as the "defendant,"...

A copy of this definition is attached hereto and incorporated herein by reference as EXHIBIT N.

Declarant has never been in the court as either a "plaintiff" or "defendant" with DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ.

This code section clearly states that the lien shall arise at the time the assessment is made; a copy of this code section is attached hereto and incorporated herein by reference as EXHIBIT O. Again, please send the 23C Certificate of Assessment that would make this lien arise.

How can Declarant know if Declarant is liable, if Declarant has never been properly assessed? Declarant is not neglecting or refusing to pay anything. Declarant will pay any and all taxes that Declarant has a lawful liability to pay. Again, when Declarant receives the proper documentation (23C Assessment Certificate and/or a signed civil action suit) Declarant will be able to identify all of Declarant's lawful liabilities.

To pretend that the EXHIBIT A letter is a lawful substitute for the lawful procedure is misleading. To seize property from Citizens, DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ would need a court order from the relevant Court.

Declarant has never received an "ABSTRACT OF JUDGMENT". The "ABSTRACT OF JUDGMENT", a sample copy is attached hereto and incorporated herein, as reference by EXHIBIT P, states, to wit:

Pursuant to Title 28, United States Code section 3201, this judgment, upon the filing of this abstract in the manner in which a notice of tax lien would be filed under paragraphs (1) and (2) of 26 U.S.C. section

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6323(f), creates a lien on all real property of the defendant(s) and has priority over all other liens or encumbrances which are perfected later in time. The lien created by this section is effective, unless satisfied, for a period of 20 years and may be renewed by filing a notice of renewal. If such notice of renewal is filed before the expiration of the 20 year period to prevent the expiration of the lien and the court approves the renewal, the lien shall relate back to the date the judgment is filed.

If Department of the Treasury, Internal Revenue Service has a legal, lawful lien against Declarant, Declarant is requesting a copy of the "ABSTRACT OF JUDGMENT".

Form 668(Y) (c) shows "1040" as "Kind of Tax". This is an absurdity. 1040 is a Form, not a "Kind of Tax". Internal Revenue Manual 3(15)(129)9.(11) evidences that the 1040 and 1040A Forms are for the Virgin Islands, a copy of this page is attached hereto and incorporated herein by reference as EXHIBIT Q. Is DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ encouraging Declarant to commit perjury (a criminal activity) by signing a Form giving a liability to the Virgin Islands?

301.6321-1 Code of Federal Regulations, a copy is attached hereto and incorporated herein by reference as EXHIBIT R, evidences to wit:

If any person liable to pay...

Declarant has never received any documents from DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ which state that Declarant has been made liable to pay anything.

United States Supreme Court rulings addressing the issue of Internal Revenue Code section 6331 evidences the following, to wit:

This section was enacted to subject salaries of federal employees to same collection procedures as are available against all other taxpayers, including employees of a state. Sims v. U.S. W. Va. 1959, 79 S. Ct. 641, 359 US 108, and 3 L. Ed. 2d 667.

Declarant has never received any documentation that would place Declarant into the category of Internal Revenue Code sections 6331 as outlined above.

DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ are in violation of the laws, codes and regulations of United States acting under color of law and without proper authority. Declarant has fully complied with the laws, codes and regulations, and reasonably expects this agency and any agents to do the same.

Unless DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ can forward Declarant a certified copy of the 23C Assessment Certificate and the signed court ordered judgment that pertains to Declarant, DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ cannot establish a basis for sending or applying any notices of lien to Declarant. If you cannot do so, please certify your lack of documents on Form 3050, Certificate of Lack of Records. In the event that you lack authority, Declarant demands that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ send

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letters of correction to the parties to whom DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ mailed any of these unlawful letters.

Declarant has also never received a copy of the actual lien (not the Notice of Lien) against Declarant. Declarant is now requesting a copy of that document.

Declarant is demanding relief. Commissioner of Internal Revenue Service, your agent DEAN CHAVEZ has improperly, recklessly, intentionally, negligently, and with disregard to the laws and codes, violated the laws and codes to serve some purpose. Declarant believes that your agent DEAN CHAVEZ is unlawfully seeking cash merit pay awards as outlined in Internal Revenue Manual, Handbook of Delegation Orders, page 1229-91, a copy is attached hereto and incorporated herein by reference as EXHIBIT S. Commissioner of Internal Revenue Service, you are responsible for your agents, including DEAN CHAVEZ. DEAN CHAVEZ has used the laws and codes in a reckless, intentional disregard. You will be responsible for their actions and you will be responsible for any unlawful proceedings that DEAN CHAVEZ may be creating by this blatant negligent disregard to the Codes and regulations. Declarant has clearly evidenced the blatant negligent disregard to the Codes and regulations in this letter. It is now up to you, Commissioner of Internal Revenue Service, to inform DEAN CHAVEZ to act in accordance with the codes and regulations as they are written.

Declarant demands a due process administrative hearing to investigate Declarant's allegations as guaranteed to Declarant by the Constitution and Bill of Rights. Declarant hereby gives notice that Declarant will be accompanied by a court reporter to officially document the hearing. Declarant reserves the right to videotape this hearing and bring any witnesses or interested parties. Declarant will present the facts and evidence presented herein along with other evidence.

Declarant will also require the production of the following items, instruments, and/or documents:

1. A copy of the document that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ rely upon for legal, lawful authority to make inquiries concerning Declarant.
2. A copy of the document that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE and/or DEAN CHAVEZ rely upon for legal, lawful authority to create an account in or for Declarant, using Declarant's name and SSN#.
3. Lawful documentation evidencing identity(s) of all agents, officers, or representatives of Department of the Treasury and/or Internal Revenue Service including, but not limited to, DEAN CHAVEZ.
4. All agents, special agents, officers, assignee's, employee's, and/or any other representatives of Department of the Treasury and/or Internal Revenue Service including, but not limited to, DEAN CHAVEZ, shall, before commencement of the hearing, be required by written oath or affirmation to declare, under penalty of perjury, that all statements and/or claims made by them are true, correct, and complete.
5. Lawful documentation evidencing any instrument(s), contract(s), and/or other agreement(s) that contain Declarant's signature making Declarant a party to any contracts that would make Declarant agreeable to a liability imposed by Department of the Treasury, Internal Revenue Service, and/or DEAN CHAVEZ. Any cites of law(s), code(s), rule(s), statute(s), and/or implementing regulation(s) shall be required.

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6. Lawful documentation evidencing power of attorney to act as a representative for U.S. or United States, Treasury Secretary, Department of the Treasury, and/or Internal Revenue Service, which authorizes correspondence with Declarant. Any cites of law(s), code(s), rule(s), statute(s), and/or implementing regulation(s) shall be required.
7. Lawful documentation evidencing Declarant is a party to any taxes imposed. Any cites of law(s), code(s), rule(s), statute(s), and/or implementing regulation(s) shall be required.
8. Lawful documentation evidencing Declarant is engaged in taxable business activities. Any cites of law(s), code(s), rule(s), statute(s), and/or implementing regulation(s) shall be required.
9. Lawful documentation evidencing Declarant has a deficiency. Any cites of law(s), code(s), rule(s), statute(s), and/or implementing regulation(s) shall be required.
10. Lawful documentation evidencing DEAN CHAVEZ, Department of the Treasury, and/or Internal Revenue Service have lawfully applied all Codes and regulations in respect to the "Notice of Federal Tax Lien". Any cites of law(s), code(s), rule(s), statute(s), and/or implementing regulation(s) shall be required.

In addition, Declarant has reviewed Declarant's records and files and can find no record or file that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE could rely upon to verify that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE has legal, lawful authority or a legal, lawful claim against Declarant. Please help Declarant update Declarant's files and records by providing the following:

1. A copy of the document or Form that Declarant is required to file with DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE.
2. A copy of the 23C Certificate of Assessment with Declarant's name, Social Security Number, signed and dated by an official assessment officer that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE must have in order to commence with collection activities. NOTE: A 006 RACS report will not be accepted as a 23C Certificate of Assessment.
3. A copy of the document(s) that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon for proper legal, lawful assessment procedures of Title 26, Subtitle A individual income tax.
4. A copy of the document(s) that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon to determine that Declarant is a taxpayer as defined in Title 26 of the United States Code and subject to Subtitle A individual income tax.
5. A copy of the document(s) that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon to determine that Declarant has unpaid taxes that are owed to DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE.
6. A copy of the document(s) that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon to determine that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE has the authority to take any enforcement actions against Declarant without due process of the law.
7. A copy of the document(s) that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon to determine that DEPARTMENT OF THE TREASURY,

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INTERNAL REVENUE SERVICE has the authority to add penalties to an amount before a legal, lawful assessment has been made known to Declarant.

8. A copy of the document(s) that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon to determine that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE has authority to add interest charges to an amount before a legal, lawful assessment has been made known to Declarant.
9. A copy of the document(s) that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon to determine that DEPARTMENT OF THE TREASURY, INTERNAL SERVICE has the authority to collect sums greater than appear on the summary record of assessment contrary to Title 26 United States Code 7214(a).
10. A copy of the document(s) that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon to determine that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE has the authority to act outside the INTERNAL REVENUE codes, titles and INTERNAL REVENUE MANUALS.
11. A copy of the document that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon to establish a legal, lawful claim of liability against Declarant before a legal, lawful assessment has been made known to Declarant.
12. A copy of the document(s) that DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE relies upon to determine that Declarant has "failed to pay".
13. A copy of the document(s) known as Form 17, Notice and Demand required to be served before collection activity can begin.

Declarant also has confirmation from the United States Postal Service that you have received a letter from Declarant asking for documentation of the alleged debt. To date, you have not responded to any of Declarant's inquiries concerning this matter. It has been over thirty days since you received correspondence from Declarant. It appears that you are unlawfully proceeding with collection activities in violation of your Internal Revenue Manual evidencing to wit:

Chapter 3 (17),(46)1.5

(2) all correspondence received from taxpayers must be answered and the answer should indicate: This is in reply to your correspondence of such and such a date, and explain the action taken, even if the action taken was exactly what the taxpayer requested.

Declarant has never received a 23C Certificate of Assessment, the Form 17 Notice and Demand or any other documentation that is required to be served by the DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE in regards to any allegations or presumptions in the EXHIBIT A letter. How can Declarant neglect or refuse to pay when DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE have not complied with Title 26 requirements? Without the above documentation collection is not lawful and must stop. Until the above documentation is produced any collection is in violation of Declarant's rights as guaranteed by the Constitution.

Declarant is also demanding that Department of the Treasury, Internal Revenue Service provide Declarant with any statute that would make Declarant liable for any tax that Department of the Treasury, Internal Revenue Service claims that Declarant owes.

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The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability. *Bothe v. Terry*, 713 F. 2d 1405, at 1414 (1983).

Declarant believes Department of the Treasury, Internal Revenue Service, and in particular, DEAN CHAVEZ, have intentionally misled Declarant, and that Internal Revenue Service is malfeasant in their duty to apply the laws as written and regulated.

In the court case of *Economy Plumbing and Heating Co. v. United States* at 470 F. 2d 585 (1972) evidences to wit:

The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them [nontaxpayers] Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws.

Declarant states that Declarant has never received any information from the Department of the Treasury, Internal Revenue Service that indicates that Declarant is a taxpayer, thus making Declarant a nontaxpayer.

The court has ruled in *Gallegos v. Haggerty*, Northern District of New York, 689 F.Supp.93, to wit:

Federal employees may become personally liable for constitutional deprivation by direct participation, failure to remedy wrongs after learning about it, creation of a policy or custom under which constitutional practices occur or gross negligence in managing subordinates who cause violations.

The execution of this lien is a direct "constitutional deprivation by direct participation" of Declarant's rights as guaranteed by the Constitution making DEAN CHAVEZ personally liable for damages if DEAN CHAVEZ does not "remedy wrongs" after Declarant has made DEAN CHAVEZ aware that such violations are occurring.

The courts have repeatedly ruled that silence is evidence of fraud. In findings in *U.S. v. Tweel*, the court found the following, to wit:

Silence can be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading...We cannot condone this shocking behavior by the IRS. Our revenue system is based on the good faith of the taxpayer and the taxpayers should be able to expect the same from the government in its enforcement and collection activities. *U.S. v. Tweel* 550 F 2<sup>d</sup> 297, 299. See also *U.S. v. Prudden*, 424 F. 2d 1021, 1032; *Carmine v. Bowen*, 64 A. 932.

Declarant is not a tax protester or tax resister. Declarant will, upon receipt of the proper documentation as outlined above, fill out and file any forms in addition to paying any taxes that Declarant has a legal, lawful liability to pay.

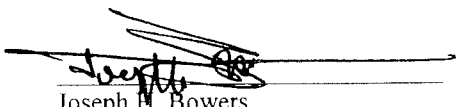
\*\*\*IMPORTANT NOTICE\*\*\*

This document must be filed as permanent part of the above referenced name and/or account number and Internal Revenue Service Master File Record(s). If any of these record(s)/file(s) have/has been deleted and/or substituted this demand still applies.

If you, as a representative of the Internal Revenue Service, do not respond in part or in whole to this letter within 30 days, it will be presumed that the Internal Revenue Service agrees with this letter and with Declarant. This letter will stand as witness of Declarant's good-faith efforts to understand, correct, or clarify any and all documents from the Internal Revenue Service with Declarant's name and/or social security number that is not applicable to Declarant.

NOTICE OF NON-COMPLIANCE. Notice is hereby given that if DEAN CHAVEZ, or someone with the authority to so act, fails to remove the invalid notice of federal tax lien from Declarant's property title, the failure to do so will be construed as prima facie evidence that the agent(s) signing any documents related to these issues has criminal intentions. Any agent(s) involved has specific duties related to these issues and any agent(s) that does not comply with the Codes and Regulations that govern these issues while in performance of official duties and knowingly and willfully take it upon themselves to act outside of lawful authority, under color of law or under the pretense of acting under law shall lead to the legal presumption or conclusion that this agent and/or agency(s) is willfully and intentionally causing harm to Declarant.

Thank you for your cooperation in this matter.

  
Joseph H. Bowers

01-09-2005  
Date

Notary Statement

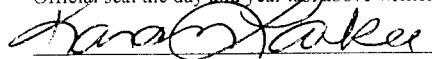
state of New Mexico }

county of Bernalillo }

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**BE IT REMEMBERED**, that on the 9th day of January 2006, before me, the undersigned, a Notary Public in and for the state of New Mexico, personally appeared, Joseph H. Bowers who proved to me to be the same individual who executed the within instrument, and, affirmed that he is personally fully aware of the contents and accuracy of the statements made therein, and affirms that the document is, to the very best of his knowledge, true and correct.

**IN TESTIMONY WHEREOF**, I have hereunto set my hand and affixed My Official seal the day and year last above written.



Notary Public for New Mexico

Commission Expires on April 18, 2006



OFFICIAL SEAL  
KARAN LARKEE  
NOTARY PUBLIC - STATE OF NEW MEXICO  
My commission expires 4/18/2006

\*\*\*IMPORTANT NOTICE\*\*\*

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